

NAME OF CITY, TOWN OR DISTRICT

Date Received  
Application No.

Fiscal Year

**APPLICATION FOR ABATEMENT OF** ☐ **REAL PROPERTY TAX**  
☐ **PERSONAL**

MASS. General Laws Chapter 59, Section 59

**THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION.**

(See General Laws Chapter 59, Section 60.)

**Must be filed with Board of Assessors by October 1 or 30 days after actual (not preliminary) tax bills mailed for fiscal year if later.**

**1. TAXPAYER INFORMATION:**

A. Name(s) of Assessed Owner: \_\_\_\_\_

B. Name(s) and Status of Applicant (if other than Assessed Owner):

☐ Subsequent Owner (Acquired Title After January 1 on \_\_\_\_\_ 19\_\_\_\_).

☐ Administrator/Executor. ☐ Mortgagee ☐ Lessee. ☐ Other. Specify: \_\_\_\_\_

C. Mailing Address and Telephone No.:

Address

Tel No. \_\_\_\_\_

D. Social Security/Taxpayer ID No.: \_\_\_\_\_

E. Amounts and Dates of Tax Payments: \_\_\_\_\_

**2. PROPERTY IDENTIFICATION:** Complete using information as it appears on tax bill.

A. Tax Bill No.: \_\_\_\_\_

B. Assessed Valuation: \_\_\_\_\_

C. Location:

No.

Street

Zip

D. Description:

Real:

Parcel Identification No. (Map-Block-Lot)

Land Area

Class

Personal:

Property Type(s)

**3. REASON(S) ABATEMENT SOUGHT:** Check reason(s) an abatement is warranted and briefly explain why it applies.

Continue explanation on attachment if necessary.

☐

Overvaluation.

Applicant's Opinion of Value: \_\_\_\_\_

☐

Incorrect Usage Classification.

Applicant's Opinion of Class: \_\_\_\_\_

☐

Disproportionate Assessment.

☐

Other. Specify: \_\_\_\_\_

**4. SIGNATURES:**

SUBSCRIBED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 19\_\_\_\_, UNDER THE PENALTIES OF PERJURY.

SIGNATURE OF APPLICANT \_\_\_\_\_

IF NOT AN INDIVIDUAL, SIGNATURE OF AUTHORIZED OFFICER \_\_\_\_\_

Title

(Print or Type) Name

Address

Tel. No. \_\_\_\_\_

IF SIGNED BY AGENT ATTACH COPY OF WRITTEN AUTHORIZATION TO SIGN ON BEHALF OF TAXPAYER.

THE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR TAX. TO AVOID LOSS OF APPEAL RIGHTS OR ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED.

See Reverse Side for Important Information.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

# TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE

- A. REASONS FOR AN ABATEMENT.** An abatement is a reduction in the tax assessed on your property for the fiscal year. TO DISPUTE YOUR VALUATION OR ASSESSMENT OR TO CORRECT ANY OTHER BILLING PROBLEM OR ERROR THAT CAUSED YOUR TAX BILL TO BE HIGHER THAN IT SHOULD BE, YOU MUST APPLY FOR AN ABATEMENT.
- You may apply for an abatement if your property is: 1) overvalued (assessed value is more than fair cash value on January 1 for any reason, including clerical and data processing errors or assessment of property that is non-existent or not taxable to you), 2) disproportionately assessed in comparison with other properties, 3) classified incorrectly as residential, open space, commercial or industrial real property, or 4) partially or fully exempt.
- B. WHO MAY FILE AN APPLICATION.** You may file an application if you are: 1) the assessed or subsequent (acquiring title after January 1) owner of the property, 2) the owner's administrator or executor, 3) a tenant paying rent who is obligated to pay more than one-half of the tax, 4) a person owning or having an interest in or possession of the property, or 5) a mortgagee if the assessed owner has not applied. In some cases, you must pay all or a portion of the tax before you can file.
- C. WHEN AND WHERE APPLICATION MUST BE FILED.** Your application must be filed with the Board of Assessors by October 1 or 30 days after the actual tax bills were mailed for the fiscal year, whichever is later, unless you are a mortgagee. If so, your application must be filed between September 20 and October 1. Actual tax bills are those issued after the tax rate is set. Applications filed for omitted, revised or reassessed taxes must be filed within 3 months of the date the bill for those taxes was mailed. **THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSORS.**
- D. PAYMENT OF TAX.** Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax assessed when due may also subject you to interest charges and to collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an abatement is granted and you have already paid the entire year's tax as abated, you will receive a refund.
- E. ASSESSORS' DISPOSITION.** Upon applying for an abatement, you may be asked to provide the assessors with written information about the property and to permit them to inspect it. Failure to provide the information or permit an inspection within 30 days of the request may result in the loss of your appeal rights.
- The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original (or extended) period, it is deemed denied. You will be notified in writing whether an abatement has been granted or denied.
- F. APPEAL.** You may appeal the disposition of your application. The disposition notice will provide you with further information about the appeal procedure and deadline.

## DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

### PROPERTY INFORMATION:

ID Number: \_\_\_\_\_ Date Sent: \_\_\_\_\_ Date Received: \_\_\_\_\_  
 Ch. 59, Sec. 61A Return: \_\_\_\_\_  
 On-Site Inspection: \_\_\_\_\_ By: \_\_\_\_\_ Date(s): \_\_\_\_\_

### COMMENTS:

### ABATEMENT GRANTED:

Date Voted: \_\_\_\_\_  
 Assessed Value: \_\_\_\_\_ Assessed Tax: \_\_\_\_\_  
 Abatement Allowed: \_\_\_\_\_ Abatement Allowed: \_\_\_\_\_  
 Adjusted Value: \_\_\_\_\_ Adjusted Tax: \_\_\_\_\_  
 Certificate No.: \_\_\_\_\_ Date Cert. Sent: \_\_\_\_\_

### ABATEMENT DENIED:

Date Voted: \_\_\_\_\_  
 Date Deemed Denied: \_\_\_\_\_  
 Date Notice Sent: \_\_\_\_\_

### BOARD OF ASSESSORS

Certificate No. \_\_\_\_\_  
 Application No. \_\_\_\_\_

Fiscal Year 19 \_\_\_\_\_

### APPLICATION FOR ABATEMENT OF

☐ REAL PROPERTY TAX

☐ PERSONAL

Applicant

Address

Property Location

Property Identification

THE COMMONWEALTH OF MASSACHUSETTS

APPLICATION FOR ABATEMENT  
 OF REAL/PERSONAL PROPERTY TAX